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SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q

[X] QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarter ended March 31, 1991

OR

[ ] TRANSITION REPORT PURSUANT TO SECTION 13 or 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

PROCESSED BY
JUN 17 1992

Commission File Number: 33-26362

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DIMENSION GROUP INC.
(Exact name of Registrant as specified in its charter)

Delaware	59-2839130
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)
9942 NW Sixth Place Plantation, Florida (Address of principal executive offices)	33324-4906 (Zip Code)
Registrant's telephone number, including area code:	(305) 753-2626

BEST COPY AVAILABLE

SECTION

(Former name, former address and former fiscal year if changed since last report)

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports) and (2) has been subject to such filing requirements for the past 90 days.

Yes x. No ___.

8,795,500 Common Shares, $.001 par value were issued and outstanding at March 31, 1991.

DIMENSION GROUP INC.

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DIMENSION GROUP INC.
(A Development Stage Company)
Balance Sheets

ASSETS

	December 31, 1990	March 31, 1991 (Unaudited)
Current Assets		
Cash	$ -	$ -
Total current assets	-	-
Organization expense, net of accumulated amortization	92	78
TOTAL ASSETS	$ 92	$ 78

LIABILITIES AND STOCKHOLDERS' EQUITY

Current Liabilities		
Accrued expenses	$ -	$ 550
Total current liabilities	-	550
Stockholders' equity		
Common stock - $.0001 par value, 50,000,000 shares authorized - 8,795,500 shares issued and outstanding	880	880
Additional paid-in capital	27,052	27,052
Deficit accumulated during the development stage	(27,840)	(28,404)
Total stockholders' equity	92	(472)
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$ 92	$ 78

See accompanying notes to financial statements

DIMENSION GROUP INC.
(A Development Stage Company)
Statements of Operations

	Three Months Ended March 31, 1991 (Unaudited)	1990 (Unaudited)	Inception (August 25, 1987) to March 31, 1991 (Unaudited)
Revenues	$ -	$ -	$ -
General and administrative expenses	564	5,356	28,404
Net (loss)	$ 564	$(5,356)	$(28,404)
Net (loss) per common share	$ -	$ -	

See accompanying notes to financial statements

DIMENSION GROUP INC.
(A Development Stage Company)
Statements of Cash Flows

	Three Months Ended March 31, 1991	1990	Inception (August 25, 1987) to March 31, 1991
	(Unaudited)		(Unaudited)
Cash flows from operating activities:			
Net loss	$(564)	$(5,356)	$(28,404)
Adjustments to reconcile net loss to net cash required by operating activities:			
Shares issued for services	-	-	4,320
Organization costs	-	-	(283)
Amortization of organization costs	14	14	205
Increase (decrease) in accrued expenses	550	(87)	550
Net cash required by operating activities	-	(5,429)	(23,612)
Cash flows from financing activities:			
Sales of common stock for cash	-	-	21,250
Sale of units to the public	-	-	37,525
Registration costs paid	-	-	(35,163)
Net cash provided by financing activities	-	-	23,612
Net increase (decrease) in cash	-	(5,429)	-
Cash, beginning of period	-	8,685	-
Cash, end of period	$ -	$ 3,256	$ -
Financing activities, non-cash flows: Common stock issued in exchange for consulting services (registration costs)	$ -	$ -	$ 1,818

See accompanying notes to financial statements

DIMENSION GROUP INC.
(A Development Stage Company)
Notes To Financial Statements
(Unaudited)

1. FINANCIAL STATEMENTS

The balance sheet as of March 31, 1991, and the statements of operations and cash flows for the three months ended March 31, 1991 and 1990 have been prepared by the Company, without audit. In the opinion of management, all adjustments (which included only normal recurring adjustments) necessary to present fairly the financial position, results of operations and cash flows as of March 31, 1991 and for all periods presented have been made. The results of operations are not necessarily indicative of the results to be expected for the full year.

Certain information and footnote disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles have been omitted. It is suggested that these financial statements be read in conjunction with the financial statements and notes thereto included in the annual Form 10K filed with the Securities and Exchange Commission for the year ended December 31, 1990.

Management's Discussion and Analysis of Financial Condition and Results of Operations

Results of Operations

Planned principal operations of the Company have not commenced, and it has had no revenues, earnings or history of operations. The Company's activities, since inception, have consisted of: conceptualizing a projected plan for the Company's business, filing necessary incorporation and organization documents and obtaining minimal financing to support its activities. See "Proposed Business." In June 1975, the Financial Accounting Standards Board, in its Statement No. 7, set forth guidelines for identifying an enterprise in the development stage and the standards of financial accounting and reporting applicable to such an enterprise. In the opinion of the Company, its activities since its inception in August 1987, fall within the referenced guidelines. Accordingly, the Company has reported its activities in accordance with the aforesaid Statement of Financial Accounting Standards No. 7.

Financing of the Company's activities has been provided from the private sale of its Common Stock for cash and a subsequent public offering of 12,500 Units for $37,500 in cash with net proceeds to the Company of $544. At March 31, 1991, the Company had no cash.

There are no material commitments for capital expenditures or long term credit arrangements. The Company's ability to commence and continue operations, as well as its future liquidity condition and capital resources position, are all dependent upon the Company's ability to develop a specific plan of operations, including the acquisition or establishment of a business and/or subsidiary, and to commence and ultimately achieve profitable operations.

The future exercise of the Warrants included in the Units which were sold in connection with the Company's initial public offering, as to which there can be no assurance whatsoever, is a material element in the potential of the Company. Unless a substantial number of Warrants are exercised in the future, the value of the Company will be minimal. Furthermore, unless an economically attractive business combination or business opportunity becomes available to the Company, it is not likely that Warrants will be exercised.

DIMENSION GROUP INC.

PART II - OTHER INFORMATION

Item 1. Legal Proceedings: None

Item 2. Changes in Securities: None

Item 3. Defaults Upon Senior Securities: None

Item 4. Submission of Matters to a Vote of Security Holders:

None

Item 5. Other Information: None

Item 6. Exhibits and Reports on Form 8-K:

(a) Exhibits - None

(b) During the quarter ended March 31, 1991, no reports were filed on Form 8-K.

DIMENSION GROUP INC.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

DIMENSION GROUP INC.

(Registrant)

Dated: June 4, 1992

ROBERT HARRIS, President, Treasurer,
Principal Accounting and Financial Officer,
Chief Executive Officer and Director